I believe that the proposed rule change is unnecessary because there is not a safety problem with the use of flight simulation devices. I also believe that the proposed rules are cost prohibitive for general aviation pilot schools. The FAA estimates that the overall costs associated with these proposed rules will be \$1.9 million over a 10-year period, but with over \$1.3 million being incurred by the pilot schools and training centers this is too much! I believe that the cost estimate is understated as well as the cost impact, in that the FAA does not adequately identify all of the operators that will be affected with the inclusion of general aviation pilot schools. In addition, these costs do not have any specific offsetting safety benefits. I expect that these costs will most likely cause some general aviation pilot schools to either eliminate the use of flight training devices or pass on the additional costs of complying with the proposed rules to its flight training customers, and will only serve to the detriment of general aviation safety.